IFW



Application No.

: 10/828,381

Confirmation No. 4821

Applicant

: David Lawrence Phillips

Filed

: 04/20/2004

Art Unit

: 3671

Examiner:

: Alicia M. Torres

Docket (atty ref.) No.

: 16599-US

Title

: Riding Mower having Multiple Cutting Units

Moline, IL 61265

21 April 2006

Commissioner for Patents

P. O. Box 1450

Alexandria VA 22313-1450

Response to January 30, 2006 Office Action

Sir:

Responsive to the January 30, 2006 Office Action, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.